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GOVERNMENT OF GOA

Department of Revenue

Notification

35/01/03/2023-RD-I/271

In exercise of the powers conferred by sections 10, 74 and 75 of the Indian Stamp Act, 1899 (Act No. 2 of 1899) as in force in the State of Goa and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa e-Stamp Rules, 2022, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa e-Stamp (Amendment) Rules, 2024.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 9.*— In rule 9 of the Goa e-Stamp Rules, 2022 (hereinafter referred to as the “principal Rules”),—

(i) in sub-rule (1), for the figures “0.65”, the figure “1” shall be substituted;

(ii) in sub-rule (1), the following explanation shall be inserted, namely:—

“*Explanation:* The Central Record Keeping Agency shall retain commission or discount of 0.50% and remit 0.50% to the Authorised Collection Centre every fortnightly.”

3. *Amendment of rule 11.*— In rule 11 of the principal Rules, for the words “between the Central Record Keeping Agency and the Authorised Collection Centers at their own level as per their agreed terms” the words “by the Government” shall be substituted.

4. *Substitution of rule 15.*— For rule 15 of the principal Rules, the following rule shall be substituted, namely:—

“15. *Stationery charges for issuing e-Stamp certificate.*— The Authorised Collection Center shall charge a fee of Rs. 15/- each, for stationery, etc., from the purchaser of e-Stamp Certificate.”.

5. *Substitution of Form-1.*— For Form-1 appended to the principal Rules, the following form shall be substituted, namely:—

FORM-1

(See rule 5(1))

AGREEMENT

This Agreement is made on this _____ day of _____ Between the Governor of Goa (hereinafter referred to as the First Party of the First Part and (Name of Central Record Keeping Agency) having its registered office at (address) and represented in this act by its (designation), Mr/Mrs/Ms. _____, by virtue of _____ dated _____, which (hereinafter referred to as the "Second Party") which expression shall include its successors, assignees and administrators of the Other Part.

Whereas, the Government of India, Ministry of Finance, Department of Economic Affairs appointed Industrial Finance Corporation of India Ltd. (IFCI) as consultant to suggest alternative methods of Collection of Stamp Duty;

And Whereas, the IFCI, after due bidding process, has selected and authorised the Second Party herein to act as Central Record Keeping Agency for the Computerization of Stamp duty administration system;

And Whereas, the First Party has decided to appoint/authorize the Second Party for the Computerized Stamp Duty Administration System (C-SDAS) on _____ basis for the period of _____ months in the State of Goa to denote the payment of stamp duty to the Government of Goa and issuing the e-Stamp Certificates through its own branches or offices and through the Authorised Collection Centers (hereinafter called as ACCs) against a payment of commission or discount @ 1.00 percent of the amount of stamp duty so collected through e-Stamping mechanism;

And Whereas, the Second Party has agreed to work as a Central Record Keeping Agency within the State of Goa and to develop a system for the collection of stamp duty on behalf of the Government of Goa from ultimate purchaser of e-Stamp Certificate.

And Whereas, the parties hereto have decided to reduce the terms and conditions of their Agreement into writing.

Now, Therefore, the parties hereto execute this Agreement on the following terms and conditions:

1. *Appointment of Second Party.*— 1.1 The First Party hereby appoints the Second Party as its authorized Central Record Keeping Agency (CRA) to undertake the following activities:

(i) That the Second Party agrees to create need based software infrastructure, in consultation with the First Party, including its connectivity with the main server, in the offices of the Inspector General of Registration, the District Registrars, the Sub-Registrars, the Sub Treasury Offices, the Director of Accounts and the Authorised Collection Centers, and at other designated places or offices in the State, as specified by the First Party;

(ii) That the Second Party shall develop a system which will permit the payment of Stamp duty by the client/ultimate user either on its own through Internet or, with prior approval of the State, through Approved Intermediaries hereinafter called Authorised Collection Centers.

(iii) That the Second Party shall facilitate in selection of Authorised Collection Centre for collection of stamp duty and issuing e-Stamp Certificate duly approved by the First Party;

(iv) That the Second Party shall act as a co-ordinator between the Central Server, Authorised Collection Centers (hereinafter referred as ACCs) and the offices of the Inspector General of Registration, the District Registrars, the Sub-Registrars, the Sub Treasury Offices, the Director of Accounts or any other office or place in the State, as specified by the First Party;

(v) That the Second Party shall collect stamp duty on behalf of First Party and generate e-Stamp Certificates through the computer system;

(vi) That the Second Party shall be bound to remit the consolidated amount of stamp duty collected by its branches or by its Authorised Collection Centers to relevant Head of Account of the State Government, in accordance with the Goa e-Stamp Rules, 2022 (hereinafter called the Rules);

(vii) That the Second Party shall retain 0.50% of the amount of stamp duty collected through e-Stamping mechanism and shall pay the commission or discount of 0.50% to the Authorised Collection Centers every fortnightly.

1.2 That the terms and conditions of this Agreement may be altered or supplemented by the Parties depending upon the circumstances which may warrant any such change for the smooth operations of the stamp duty payments or collections and the exigencies of business, in consultation with each other.

2. *Territory.*— That the territory covered under this Agreement shall be in the entire State of Goa for a period of _____.

3. *Appointment of Approved Agencies/ /Authorised Collection Centres (ACCs).*— 3.1 Any Nationalized Bank or the Scheduled Bank controlled by the Reserve Bank of India or the Financial Institutions or Undertaking controlled by Central or State Government or Post Offices or offices or branches of the Second Party or Licensed Stamp Vendors or such other Agencies or persons as approved by the First Party shall be eligible for appointment as Authorized Collection Centres.

3.2 The Second Party shall not change the location or increase the number of ACCs without prior written permission of the First Party.

3.3 The First Party shall have the power to inspect the relevant records of the Second Party or its ACCs without assigning any notice.

3.4 All the offices of Second Party in the State of Goa on need base shall also do the collection of stamp duty for which no separate approval shall be necessary from the Government. The First Party may direct the Second Party to operate offices to do the collection of stamp duty in areas within the territory which are not covered by any approved Authorised Collection Centers.

3.5 The Authorised Collection Centers shall be equipped with the required computer systems, printers, internet connectivity and other related infrastructure which are necessary to implement the e-Stamping system as specified by the Second Party in consultation with the First Party. The configuration of the computer system and connectivity shall meet the specifications of the Second Party and which may be subject to change with prior intimation to the First Party.

3.6 The cost of providing equipment and infrastructure referred hereinabove shall be borne by the concerned Authorised Collection Centers.

3.7 All the branches of Second Party and Authorized Collection Centers shall access the main server through internet by using a distinguished identification code and a confidential password allotted by Second Party. The password shall be kept strictly confidential and the concerned Authorized Collection Centers shall change it immediately after its allotment to maintain the confidentiality.

3.8 The ACCs will enter the requisite information and details in the system and download a e-Stamp Certificate with the Unique Identification Number (UIN), which shall be attached to the document. The details of the stamp certificate shall be available on the e-Stamping Server (e-SS).

4. *Fees.*— 4.1 That the Second Party shall not charge commission or discount exceeding the agreed rate of 1.00 percent of the amount of stamp duty collected through e-Stamping mechanism out of which 0.50% of the commission shall be shared with the Authorised Collection Centers. The said commission shall be inclusive of taxes, if any, and shall be the net commission receivable by the second party. The Second Party shall deduct such commission from the collected amount of stamp duty and shall remit the

balance amount into the State Government Account.

4.2 That the Authorized Collection Centers shall charge a fee of Rs. 15/- each for stationery. etc., from the purchaser of e-Stamp Certificate.

5. *Mode of payment to the State Government.*— 5.1 That the Second Party shall be bound to remit the consolidated amount of stamp duty collected by its branches or by its Authorised Collection Centers to relevant Head of Account of the First Party, “0030—Stamps and Registration; 02—Stamps—Non Judicial; 102—Sale of Stamps; 01—Sale of Stamps” or any other notified Head of Account in the manner prescribed hereunder:—

(a) the Second Party shall remit the consolidated amount of stamp duty, so collected through e-Stamping system, to the aforesaid Head of Account, after deducting the agreed commission or discount, not later than the closure of the business hours of the next working day from the date of such collection. If the following day of $T + 1$ is a holiday, the stamp duty amount shall be remitted on next working day after holiday;

(b) the method of remittance of the amount of stamp duty by the Second Party to the Head of Account of the First Party shall be through Electronic Clearing System (ECS) or online Banking Fund Transfer or Challan or otherwise, as may be directed in writing by the First Party; and

(c) the remittances referred to in this rule shall be made to the Government Treasury or the Authorised Bank(s) and the Second Party shall maintain the daily account of such remittances.

5.2 That the cut off time for the stamp duty collected shall be till 12.00 midnight of the transaction date.

6. *Compatibility with the Registration System.*— 6.1 The office of the Sub-Registrar and the Inspector General of Registration and such other persons as the State may

authorize, shall have an access to the server through internet server. Proper internet connectivity shall be set up by such offices.

6.2 The Registering Officer before registering any instrument shall verify the correctness or authenticity of the e-Stamp Certificate by accessing the relevant website of the Second Party and entering the Unique Identification Number (UIN) or with the help of using the Bar Code Scanner. The Registering Officer, after such verification, shall further proceed to register the document and after registering the document shall lock the said e-Stamp Certificate by using the code and password provided by the Second Party to prevent re-use of such e-Stamp Certificate.

7. *Hardware Requirements.*— The First Party shall provide necessary hardware and infrastructure at the offices of the Inspector General of Registration, the District Registrars, the Sub-Registrars, the Sub-Treasury Offices, the Director of Accounts and such other offices as authorised in this behalf, which would include a Personal Computer, Printer, Bar Code Scanner, Internet Connection as required for implementing the e-stamping system. The configuration of the computer system and connectivity shall meet the specifications of Second Party and which may be subject to change with prior intimation to the First Party.

8. *General Obligations.*— 8.1 The terms and conditions of this agreement may be altered or supplemented by the Parties depending upon the circumstances which may warrant any such change for the smooth operations of the stamp duty payments or collections.

8.2 The Second Party shall ensure that service of Computerized Stamp Duty Administration System (C-SDAS), shall be operational and accessible to any person during banking hours from Monday to Saturday (excluding Public and Bank Holiday).

8.3 The Second Party shall ensure that the system shall have the logging capacity for at least four hundred users at a time.

8.4 The Second Party shall not provide, transfer or share any hardware, software and

any other technology or details or any data with respect to the e-Stamping project undertaken by it in the State to anybody without written permission of the First Party, except the duly appointed ACCs. That the Second Party shall be liable to compensate any loss caused to the First Party due to violations of any terms and conditions of this Agreement or any of the provisions of the rules.

8.5 The Second Party shall prepare and provide such reports, as may be desired by the First Party from time to time.

9. *Training of the Personnel at the Registrar's Offices and Departments of the State.*— 9.1 The Second Party shall provide suitable and adequate training for operation and the use of the system to the manpower and the personnel of the departments as nominated by the First Party.

9.2 The training provided at the premises of the First Party by Second Party shall be free of cost for the first time to the candidates suggested by the First Party, which may be upto ten or such other mutually agreed greater number of officials.

9.3 The Second Party may assume that the trainees have the required skills and knowledge pre-requisites to follow the training on the Application.

9.4 The training for operation and the use of the system, to the identified manpower or personnel's of the Department shall be provided by the Second Party at the place/ premises decided by the First Party. The Second Party shall be responsible for arranging and providing all the necessary facilities and equipments at the designated premises for conducting the training at their own cost.

9.5 That at periodic intervals to be mutually decided by the parties, the refresher courses on any up-gradation, modification to the system shall be provided by the Second Party.

10. *Term of Appointment.*— 10.1 The term of appointment of the Second Party shall be valid for or as may be decided by the First Party. The period of shall be effective from the date of execution of this Agreement.

10.2 The appointment of Second Party may be renewed by the First Party. The application for renewal of appointment shall be made to the First Party by Second Party within a period of two months before the expiry of the running term of appointment.

10.3 The First Party or Appointing Authority before making inquiry or taking decision on the application for renewal may call for any information or record from the concerned offices of Second Party or Authorised Collection Centre for the purpose of renewal of appointment.

10.4 The First Party, if satisfied may renew the appointment on a fresh Agreement and on an Undertaking-cum-Indemnity Bond.

11. *Termination of Appointment.*— 11.1 The appointment of the Second Party shall be terminated by the First Party before the stipulated period, on the ground(s) of any breach of any of the obligations or terms of Agreement or provisions of the Goa e-Stamp Rules, 2022 or financial irregularity or for any other sufficient reason, as the case may be.

11.2 The appointment shall not be terminated until,—

(a) The Second Party has been given one month's notice specifying the grounds for such termination; and

(b) The Second Party has been given a reasonable opportunity of being heard.

11.3 On termination of appointment under this rule, the Second Party shall transfer all the data generated during the period of appointment to the First Party. After the termination of the appointment of the Second Party, it shall not use or cause to be used the data generated during the period of appointment for its business or any other purpose whatsoever.

12. *Change of Central Record Keeping Agency.*— After the expiry of the initial or renewed term of appointment or on termination of this Agreement as per the terms and conditions stipulated herein, the First party will be at liberty to avail the services/facilities of e-stamping for part or whole of the State of Goa by appointing any

other agency of its choice and the Second Party shall not raise any objection for such appointment.

13. *Force Majeure*.— 13.1 Notwithstanding anything contained in this Agreement, neither Party shall be responsible for the failure or delay in performing the obligations hereunder arising from any cause beyond the reasonable control, including acts of God, acts of civil or military authority, fires, epidemics, wars, terrorist acts, riots, earthquakes, storms, typhoons, floods and such other circumstances beyond the control of the Parties. In the event of any delay, the time for the Second Party to perform their part shall be extended for a period equal to the time lost by reason of such delay. Further, if the contingency cannot be removed permanently or by extending the period beyond two months, the Agreement, upon notice, served by the First Party, the Second Party shall be relieved from the contractual obligations by terminating the Agreement, except to the rights to which they may be entitled to a settlement and final accounting.

13.2 Any order from a competent court either temporarily or permanently preventing either Party from performing its obligations/discharging its responsibilities.

13.3 Any other circumstances beyond the Control of Second Party and which, in the absence of this clause, shall operate to frustrate this Agreement.

In Witness Whereof the Parties hereto have hereunto set and subscribed their respective hands and seal, the day and year herein above written.

| | |
|--|---|
| For and on behalf of Governor of Goa through Revenue Department, Government of Goa | For and on behalf of (Name of Central Record Keeping Agency) through (Name and Designation) |
|--|---|

First Party

Second Party

Witness:-

Witness:-

1.
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1.
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2.
.....

2.
.....

Place: Porvorim-Bardez Goa.

Dated:

6. *Amendment to Form 2*.— In Form 2 appended to the principal Rules, for clause (ii), the following clause shall be substituted, namely:—

“(ii) the First Party hereby undertakes that the Authorised Collection Centers shall not be appointed without the prior approval of the Second Party.”.

By order and in the name of the Governor of Goa.

Avelina D'sa E Pereira, Under Secretary (Revenue-I).

Porvorim, 14th March, 2024.

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